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## FINANCE DEPARTMENT

### NOTIFICATION

The 2nd March, 2023

**S.R.O. No. 118/2023** — In exercise of the powers conferred by sub-section (3) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No.19877—FIN-CT1-TAX-0022/2017, dated the 29th June, 2017, published in the Extraordinary issue No.1145 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 307/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No.18037—FIN-CT1-TAX-0001-2022, dated the 18th July, 2022 published in the Extraordinary issue No.2290 of the *Odisha Gazette*, dated the 18th July, 2022 bearing **S.R.O. No. 486/2022**, namely:—

In the said notification, in the *Explanation*, in clause (h), for the words “and State Legislatures”, the words “, State Legislatures, Courts and Tribunals” shall be substituted.

**2.** This notification shall be deemed to have come into force with effect from 1st day of March, 2023.

[No.6849—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

DEBASHISH SAHOO

Under-Secretary to Government